

# **PUBLIC SERVICE COMMISSION OF UTAH**

## **VIRTUAL CONSOLIDATED HEARING**

May 25, 2021

### **ADVANCED REPORTING SOLUTIONS**

801-746-5080 | [office@advancedrep.com](mailto:office@advancedrep.com) | [advancedrep.com](http://advancedrep.com)

**SALT LAKE** | 159 West Broadway, Broadway Lofts, Suite 100 | Salt Lake City, Utah 84101

**PROVO** | 3507 North University Avenue, Suite 350-D | Provo, Utah 84604

**ST. GEORGE** | 20 North Main Street, Suite 301 | St. George, Utah 84770



1                   BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

2                                   -o0o-

3  
4 Application of Dominion           )  
Energy Utah for an                )  
5 Adjustment to the Daily         )  
Transportation Imbalance         )  
6 Charge                            )

                                  ) Docket No. 21-057-09

7 \_\_\_\_\_)  
8 Application of Dominion         )  
Energy Utah to Account for        )  
9 the Excess Deferred Income      )  
Tax Amortization between         )  
10 January 2019 - March 2020      )

                                  ) Docket No. 21-057-10

11 \_\_\_\_\_)  
12 Pass-Through Application of      )  
Dominion Energy Utah for an      )  
13 Adjustment in Rates and         )  
Charges for Natural Gas          )  
14 Service in Utah                  )

                                  ) Docket No. 21-057-11

15 \_\_\_\_\_)  
16  
17  
18                   VIRTUAL CONSOLIDATED HEARING TAKEN THROUGH

19                                   ADVANCED REPORTING SOLUTIONS

20                                   Taken on May 25, 2021

21                                   1:00 p.m. to 1:41 p.m.

22  
23  
24 Reported by: Michelle Mallonee, RPR, CCR

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

APPEARANCES

YVONNE R. HOGLE, Hearing Officer

For Dominion Energy Utah:

JENNIFFER CLARK, ESQ.  
jennifer.clark@dominionenergy.com

For the Division of Public Utilities:

JUSTIN JETTER, ESQ.  
jjetter@agutah.gov

\* \* \*

|    | I N D E X                                  |      |
|----|--|------|
| 1  | WITNESS                                    | PAGE |
| 2  | DAMIR SABANOVIC                            |      |
| 3  | Direct Examination by Ms. Clark            | 7    |
| 4  |  |      |
| 5  | VANA VENJIMURI                             |      |
| 6  | Direct Examination by Mr. Jetter           | 10   |
| 7  | Cross-Examination by Hearing Officer Hogle | 14   |
| 8  |  |      |
| 9  | JORDAN STEPHENSON                          |      |
| 10 | Direct Examination by Ms. Clark            | 16   |
| 11 | Cross-Examination by Hearing Officer Hogle | 18   |
| 12 |  |      |
| 13 | JEFFREY S. EINFELDT                        |      |
| 14 | Direct Examination by Mr. Jetter           | 20   |
| 15 | Cross-Examination by Hearing Officer Hogle | 23   |
| 16 |  |      |
| 17 | JESSICA IPSON                              |      |
| 18 | Direct Examination by Ms. Clark            | 25   |
| 19 | Cross-Examination by Hearing Officer Hogle | 28   |
| 20 |  |      |
| 21 | ERIC ORTON                                 |      |
| 22 | Direct Examination by Mr. Jetter           | 30   |
| 23 | Cross-Examination by Hearing Officer Hogle | 35   |
| 24 |  |      |
| 25 |  |      |

1 P R O C E E D I N G S

2 -oOo-

3 HEARING OFFICER HOGLE: Okay. Good afternoon,  
4 everyone. It is 1:00, May 25th, 2021. And this is the  
5 date and time to consider three Dominion Energy Utah  
6 applications, beginning with 21-057-09, Application of  
7 Dominion Energy Utah for an Adjustment to the Daily  
8 Transportation Imbalance Charge;

9 Docket No. 21-057-10, the Application of  
10 Dominion Energy Utah to Account for the Excess Deferred  
11 Income Tax Amortization between January 2019 and  
12 March 2020;

13 And finally, Docket No. 21-057-11, Pass-Through  
14 Application of Dominion Energy Utah for an Adjustment in  
15 Rates and Charges for Natural Gas Service in Utah.

16 My name is Yvonne Hogle, and I am the Public  
17 Service Commission's designated presiding officer.

18 I guess at this time, I'd like to take  
19 appearances for the record, please, starting with the  
20 applicant.

21 MS. CLARK: Thank you. My name is Jennifer  
22 Nelson-Clark. I'm counsel for Dominion Energy Utah. And  
23 I have with me Damir Sabanovic, who will be serving as  
24 the Company's witness in the 21-057-09 docket, the  
25 transportation imbalance charge.

1           Also with me is Jordan Stephenson. He will  
2 serve as the Company's witness in Docket No. 21-057-10.

3           And I also have Jessica Ipson with me, and she  
4 will be serving as the Company's witness in Docket  
5 21-057-11, the pass-through docket.

6           HEARING OFFICER HOGLE: Thank you.

7           I'm wondering, Michelle, if you need Ms. Clark  
8 to spell Mr. Damir Sabanovic's last name?

9           THE COURT REPORTER: Yes, please.

10          HEARING OFFICER HOGLE: Okay.

11          MS. CLARK: Damir, would you go ahead and spell  
12 your name for her?

13          MR. SAVANOVIC: I would love to. My last name  
14 is S-A-B-A-N-O-V-I-C.

15          HEARING OFFICER HOGLE: Is that the only one you  
16 need a spelling for, Michelle?

17          THE COURT REPORTER: Yes.

18          HEARING OFFICER HOGLE: Perfect. Thank you,  
19 Mr. Sabanovic.

20          We can now proceed with the Division.

21          MR. JETTER: Good morning -- there it goes.  
22 Justin Jetter with the Utah Attorney General's Office,  
23 and I'm here today representing the Division of Public  
24 Utilities.

25          And the Division will present three witnesses

1 today, beginning with Vana Venjimuri for the 09 docket,  
2 and Jeff Einfeldt for the docket ending in the number 10,  
3 and Eric Orton for the docket ending in number 11.

4 HEARING OFFICER HOGLE: Okay. Can we have  
5 Ms. Venjimuri spell her name for the record, please.

6 MS. VENJIMURI: Yeah, sure. My first name  
7 starts with B-H-A-V-A-N-A, and the last name is  
8 V-E-N-J-I-M-U-R-I.

9 HEARING OFFICER HOGLE: Thank you. Okay.  
10 That's probably sufficient. Okay.

11 So, do we have anybody else on the line, any  
12 other party? I don't believe so.

13 So, Ms. Clark, are you ready to call your first  
14 witness?

15 MS. CLARK: I am. In Docket No. 21-057-09, the  
16 Company calls Damir Sabanovic.

17 HEARING OFFICER HOGLE: Mr. Sabanovic, do you  
18 swear to tell the truth?

19 THE WITNESS: I do.

20 HEARING OFFICER HOGLE: Okay. Thank you.

21

22 DAMIR SABANOVIC,  
23 was called as a witness, and having been first duly  
24 sworn to tell the truth, the whole truth, and nothing  
25 but the truth, testified as follows:

DIRECT EXAMINATION

BY MS. CLARK:

**Q. Mr. Sabanovic, can you please state your full name and business address for the record.**

A. Yes. My name is Damir Sabanovic, and my business address is 333 South State Street, Salt Lake City, Utah.

**Q. What position do you hold with the Company?**

A. I'm a Regulatory Analyst III.

**Q. And in this docket, the Company has filed an application with the Company Exhibits 1.1 through 1.3.**

**Were those prepared by you or under your direction?**

A. Yes, they were.

**Q. And do you have any corrections to any of those documents?**

A. I do not.

MS. CLARK: The Company moves for the admission of the application and Exhibits 1.1 through 1.3.

HEARING OFFICER HOGLE: Okay. Any objection?

MR. JETTER: No objection. Thank you.

HEARING OFFICER HOGLE: Okay. They're admitted. Thank you.

MS. CLARK: Thank you.

**Q. (BY MS. CLARK:) Mr. Sabanovic, can you please**



1 **summarize the relief the Company seeks in this docket.**

2 A. Yes.

3 In this docket, the Company requests an  
4 adjustment to the transportation imbalance charge to  
5 appropriately collect costs associated with managing  
6 imbalanced dekatherms transported on the Company's  
7 distribution system.

8 The proposed imbalance charge reflects costs  
9 borne by the Company to manage NEC imbalanced dekatherms  
10 of transportation service customers divided by the  
11 imbalanced dekatherms over the 5 percent tolerance  
12 threshold.

13 The resulting imbalance rate of 7.58 cents is  
14 1.5 percent lower than the previous transportation  
15 imbalance charge. This charge will only be applied to  
16 transportation service volumes that differ from  
17 nomination volumes by more than 5 percent.

18 The transportation imbalance charge continues to  
19 serve its intended purpose and is just, reasonable, and  
20 in the public interest. The Company requests approval of  
21 these interim rates effective June 1st, 2021.

22 **Q. Thank you.**

23 MS. CLARK: Mr. Sabanovic is available for  
24 cross-examination and Commission questions.

25 HEARING OFFICER HOGLE: Thank you.

1 Does Mr. Jetter have any cross questions for  
2 Mr. Sabanovic?

3 MR. JETTER: I have no questions. Thank you.

4 HEARING OFFICER HOGLE: Okay.

5 And I don't have any questions for you  
6 Mr. Sabanovic. Thank you.

7 THE WITNESS: Thank you.

8 MS. CLARK: The Company has nothing further.

9 HEARING OFFICER HOGLE: Okay. Thank you.

10 MS. CLARK: Related to this docket, I should  
11 say.

12 HEARING OFFICER HOGLE: Okay. All right.

13 Mr. Jetter, are you ready to call your first  
14 witness in this docket?

15 MR. JETTER: Yes. The Division would like to  
16 call and have sworn in Ms. Venjimuri.

17 HEARING OFFICER HOGLE: Okay.

18 Ms. Venjimuri, can you -- or will you swear to  
19 tell the truth?

20 THE WITNESS: Yes, I do.

21 HEARING OFFICER HOGLE: Okay. Thank you.

22

23 VANA VENJIMURI,  
24 was called as a witness, and having been first duly  
25 sworn to tell the truth, the whole truth, and nothing

1 but the truth, testified as follows:

2

3

DIRECT EXAMINATION

4 BY MR. JETTER:

5

**Q. Good morning. Would you please state your name and occupation for the record.**

6

7

A. I am Vana Venjimuri. I am employed by the Utah Division of Public Utilities, State of Utah. My business address is 160 East 300 South, Salt Lake City.

8

9

10

**Q. Thank you. And in the course of your employment with the Division, have you had the opportunity to review the application filed by Dominion Energy Utah in this docket?**

11

12

13

14

A. Yes, I did.

15

**Q. And did you create and cause to be filed with the Commission an Action Request Response dated May 17th, 2021, in this docket?**

16

17

18

I think we might have lost Vana.

19

HEARING OFFICER HOGLE: Oh.

20

MR. JETTER: Or she's holding really still.

21

HEARING OFFICER HOGLE: Yeah, she would be really good at it. Okay. Well, I suppose we can pause and wait until she returns. I'm hoping that will be pretty soon.

22

23

24

25

MR. JETTER: Yeah. I think maybe let's just

1 give it a minute, if that's okay, and --

2 HEARING OFFICER HOGLE: Sure.

3 MR. JETTER: We might try to re log in or call  
4 by phone. And if not, I may be able to have another  
5 witness adopt her work in this docket.

6 HEARING OFFICER HOGLE: Looks like she's back.

7 THE WITNESS: Sorry. I just lost my Internet  
8 there. I just got connected again.

9 HEARING OFFICER HOGLE: Okay. Thank you for  
10 rejoining.

11 MR. JETTER: No problem.

12 Q. (BY MR. JETTER:) If it's okay, I'll just pick  
13 up where I left off.

14 I was asking you if you had created and caused  
15 to be filed with the Commission an Action Request  
16 Response dated May 17th, 2021, in this docket?

17 A. Yes, I did.

18 Q. And do the recommendations contained in that  
19 Action Request Response still accurately reflect the  
20 Division's position in this docket?

21 A. Yes, it does.

22 MR. JETTER: Okay. I'd like to just move at  
23 this time to enter the document I've identified, the  
24 Action Request Response, into the record of the docket --  
25 or excuse me, the record of the hearing.

1 HEARING OFFICER HOGLE: Ms. Clark, any  
2 objection?

3 MS. CLARK: No objection.

4 HEARING OFFICER HOGLE: Okay. It's admitted.  
5 Thank you, Mr. Jetter.

6 MR. JETTER: Thank you.

7 **Q. (BY MR. JETTER:) And have you created -- or**  
8 **prepared, excuse me, prepared a brief statement**  
9 **summarizing the Division's position?**

10 A. Yes, I have.

11 **Q. Please go ahead.**

12 A. Docket No. 21-057-09, or the transportation  
13 imbalance charge, was established to charge  
14 transportation customers for the supplier non-gas  
15 services that are being used on the Company's natural gas  
16 distribution system.

17 The calculation of this rate is based on the  
18 methodology approved in Docket No. 14-057-31, and it is  
19 to be adjusted with each pass-through filing in the next  
20 general rate case.

21 The proposed change represents a decrease from  
22 7.69 cents per dekatherm to 7.575 cents per dekatherm,  
23 and is calculated based on the actual volumes of  
24 transportation customers for the 12 months ending March  
25 31, 2021.

1           This rate applies to customers that are taking  
2 service under the transportation rate schedules, and any  
3 amount collected in the -- collected is credited to GS  
4 customers through the 191 account. This rate does not  
5 impact any transportation customers in any -- in the same  
6 way, and applies only if the customer nominations are  
7 outside of the plus or minus 5 percent daily tolerance  
8 limit. The transportation customers can minimize and  
9 possibly avoid this charge through accurate daily gas  
10 nominations.

11           The Division believes that the requested changes  
12 are in the public interest and recommends that the  
13 proposed rate be approved with an effective date of June  
14 1st, 2021.

15           That concludes my summary. Thank you.

16           **Q. Thank you.**

17           MR. JETTER: And I have no further questions for  
18 Ms. Venjimuri. She is available for cross-examination or  
19 questions from the Commission Hearing Officer.

20           HEARING OFFICER HOGLE: Ms. Clark, do you have  
21 any questions for Ms. Venjimuri?

22           MS. CLARK: I have no questions. Thanks.

23           HEARING OFFICER HOGLE: Thank you.

24           //

25           //

1 CROSS-EXAMINATION

2 BY HEARING OFFICER HOGLE:

3 Q. Ms. Venjimuri, I just want to be clear that I'm  
4 understanding this correctly.

5 I thought that I had read in your response to  
6 the action request that these were proposed final rates.  
7 But I just heard Mr. Sabanovic, I think, refer to the  
8 request as an interim rate request.

9 So can you clarify that for me?

10 A. Yeah. This would be an interim rate request  
11 because the credit flows through the 191 account, and the  
12 Division believes that it is appropriate to approve the  
13 changes to this rate on an interim basis until an order  
14 for a 191 account has been completed.

15 Q. Okay. And then I also noticed that in the  
16 Division's filing, the Division redacted the proposed  
17 rate and the percentage -- associated percentage  
18 decrease. And then I noticed that DEU did not.

19 And I'm wondering, is there a reason why the DPU  
20 redacted those numbers?

21 A. The data given from Dominion Energy was a  
22 confidential letter, so that's the reason we redacted  
23 that. So the calculations were based on the information  
24 which was confidential, so.

25 HEARING OFFICER HOGLE: Right. Right. But I'm

1 not sure that the proposed rate was redacted from DEU's  
2 application, or am I wrong?

3 Mr. Sabanovic, can you respond to that? I  
4 apologize that I'm now crossing over to you, but I just  
5 want to make sure that I'm clear on that.

6 MR. SAVANOVIC: Oh, yeah. That's totally fine.  
7 And I apologize if there's been any miscommunication.

8 We did provide some information to the Division  
9 that was confidential, but the information that seems to  
10 have been redacted, that shouldn't -- I don't believe  
11 that should have been confidential. The information that  
12 we provided that was confidential, I believe, relates to  
13 something else. So, again, I apologize if there was a  
14 miscommunication or an error somewhere along the line  
15 there.

16 HEARING OFFICER HOGLE: That's fine. Thank you  
17 for clarifying that for me. I just wanted to make sure  
18 that that was on the record.

19 Anyway, okay. Ms. Venjimuri, I don't think I  
20 have any more questions for you in this docket. So,  
21 thank you for your time.

22 MS. VENJIMURI: Thank you. Thank you so much.

23 HEARING OFFICER HOGLE: Okay.

24 Okay, Ms. Clark, shall we move on to your second  
25 witness?



1 MS. CLARK: Yeah. Thank you. In Docket  
2 No. 21-057-10, the Company calls Jordan Stephenson.

3 HEARING OFFICER HOGLE: Mr. Stephenson, do you  
4 swear to tell the truth?

5 THE WITNESS: Yes.

6 HEARING OFFICER HOGLE: Okay. Thank you.

7  
8 JORDAN STEPHENSON,  
9 was called as a witness, and having been first duly  
10 sworn to tell the truth, the whole truth, and nothing  
11 but the truth, testified as follows:

12  
13 DIRECT EXAMINATION

14 BY MS. CLARK:

15 Q. Mr. Stephenson, can you please state your name  
16 and business address for the record.

17 A. Yes. Jordan Stephenson, 333 South State, Salt  
18 Lake City, Utah.

19 Q. And what position do you hold with the Company?

20 A. Manager of Regulation.

21 Q. Mr. Stephenson, in this docket the Company filed  
22 an application with accompanying Exhibits 1.1 through  
23 1.6.

24 Were those documents prepared by you or under  
25 your direction?

1 A. Yes.

2 Q. And do you have any corrections to any of those  
3 documents today?

4 A. No.

5 MS. CLARK: The Company moves for the admission  
6 of the application and Exhibits 1.1 through 1.6.

7 HEARING OFFICER HOGLE: Thank you.

8 Mr. Jetter, any objection?

9 MR. JETTER: No objections. Thank you.

10 HEARING OFFICER HOGLE: Thank you. They're  
11 admitted.

12 MS. CLARK: Thank you.

13 Q. (BY MS. CLARK:) Mr. Stephenson, can you please  
14 summarize for the Commission the relief the Company  
15 seeks in this docket.

16 A. Yes.

17 In this docket, the Company seeks to extend the  
18 Tax Surcredit 3 for 12 months beginning on June 1st,  
19 2021, through May 31st of 2022, and to adjust the Tax  
20 Surcredit 3 rate in order to amortize the difference  
21 between actual EDIT, or excess deferred income tax,  
22 incurred from January 1st, 2019, through March 1st, 2020,  
23 and the amount amortized to customers through Tax  
24 Surcredit 3.

25 This extension of Tax Surcredit 3 results in a

1 70-cent increase to a typical customer's annual bill, or  
2 10 percent.

3 The Tax Surcredit 3 extension and adjustment is  
4 just, reasonable, and in the public interest. And the  
5 Company requests it be approved with an effective date of  
6 June 1st, 2021.

7 And this concludes my summary.

8 MS. CLARK: Mr. Stephenson is available for  
9 cross-examination and Commission questions.

10 HEARING OFFICER HOGLE: Thank you.

11 Mr. Jetter, any questions?

12 MR. JETTER: No questions from the Division.

13 Thank you.

14 HEARING OFFICER HOGLE: Thank you.

15

16 CROSS-EXAMINATION

17 BY HEARING OFFICER HOGLE:

18 Q. Mr. Stephenson, I think I just have one  
19 question.

20 In your filing, DEU proposes that the remaining  
21 balance be reported to the DPU and that the remaining  
22 debit/credit be included in the infrastructure rate  
23 adjustment mechanism in the fall of 2022.

24 Does that sound familiar?

25 A. Yes.

1 Q. Okay. Will DEU identify this debit or credit  
2 and provide the calculation in the infrastructure rate  
3 adjustment mechanism filing?

4 A. Yes, we would.

5 Q. Okay. If you can do that, that would be great.  
6 And I think that's my only question. Thank you  
7 for your time.

8 A. Thank you.

9 HEARING OFFICER HOGLE: Mr. Jetter, are you  
10 ready to call your witness?

11 MR. JETTER: I am. Thank you.

12 The Division would like to call and have sworn  
13 in Jeff Einfeldt.

14 HEARING OFFICER HOGLE: Good afternoon,  
15 Mr. Einfeldt. Do you swear to tell the truth?

16 THE WITNESS: Yes.

17 HEARING OFFICER HOGLE: Okay.

18  
19 JEFFREY S. EINFELDT,  
20 was called as a witness, and having been first duly  
21 sworn to tell the truth, the whole truth, and nothing  
22 but the truth, testified as follows:

23 //

24 //

25 //

DIRECT EXAMINATION

BY MR. JETTER:

**Q. Mr. Einfeldt, would you please state your name and occupation for the record.**

A. My name is Jeffrey S. Einfeldt. I'm a utility technical consultant with the Division of Public Utilities.

**Q. Thank you.**

**And in the course of your employment with the Division, have you had the opportunity to review the filing and the various data requests that were made related to the docket that you're testifying about today?**

A. Yes, I have.

**Q. And did you create and cause to be prepared an Action Request Response filed with the Commission in this docket dated May 17th, 2021?**

A. Yes.

**Q. And are there any corrections or edits you'd like to make to that?**

A. No.

**Q. And does that still reflect your opinion on the approval of the application in this docket?**

A. Yes, it does.

**Q. Okay.**

MR. JETTER: I'd like to move at this time to

1 enter into the record of the hearing the Division of  
2 Public Utilities Action Request Response dated May 17th,  
3 2021.

4 HEARING OFFICER HOGLE: Ms. Clark, any  
5 objections?

6 MS. CLARK: No objection.

7 HEARING OFFICER HOGLE: Thank you. They are  
8 admitted.

9 **Q. (BY MR. JETTER:) Mr. Einfeldt, have you**  
10 **prepared a brief judgment summary of your position in**  
11 **this docket?**

12 A. Yes.

13 **Q. Please go ahead.**

14 A. Okay. The excess deferred income tax, or EDIT,  
15 at issue in this docket, Docket No. 21-057-10, originates  
16 with the federal income tax law change passed by Congress  
17 in December 2017, commonly referred to as the "Tax Cuts  
18 and Jobs Act."

19 Dominion Energy Utah, or DEU, established Tax  
20 Surcredit 3 as a mechanism to properly refund EDIT to  
21 ratepayers. Tax Surcredit 3 has been adjusted during the  
22 past few years to account for the changes in the EDIT  
23 estimate and calculation.

24 The most recent adjustment was Docket  
25 No. 20-057-06 to refund ratepayers' protected EDIT

1 estimates incurred during the period of January 1, 2019,  
2 through March 1, 2020.

3 The current tax surcredit is set to expire on  
4 May 31st, 2021, and resulted in an overpayment to  
5 ratepayers for EDIT of 1,097,748.

6 Rather than recover this overpayment all at  
7 once, Dominion recommends adjusting Tax Surcredit 3 to  
8 recover this overpayment over the next year from June 1,  
9 2021, through May 31st, 2022. This proposed adjustment  
10 will result in an annual cost to the typical general  
11 service customer of 70 cents. Any remaining EDIT balance  
12 at May 31, 2022, will be calculated and accounted for  
13 through the infrastructure tracker account to ensure the  
14 proper amount is returned to ratepayers.

15 The Division spoke with DEU employees regarding  
16 the calculations and methods used to calculate the  
17 revised rate. The Division believes DEU's application to  
18 be in compliance with the spirit of the Commission's  
19 report and order from the most recent general rate case  
20 and believes the application to be just, reasonable, and  
21 in the public interest.

22 The Division recommends the Public Service  
23 Commission approve Dominion Energy Utah's proposed  
24 changes, updating and extending Tax Surcredit 3 and DEU's  
25 Utah Natural Gas Tariff 500.

1           If approved as proposed by the Company and  
2 recommended by the Division, the updates to Surcredit 3  
3 will be implemented through the new proposed rates, which  
4 will run from June 1, 2021, through May 31st, 2022, with  
5 any remaining balance to be applied to the infrastructure  
6 tracker account.

7           This concludes my summary.

8           MR. JETTER: Thank you, Mr. Einfeldt. I have no  
9 further questions, and Mr. Einfeldt is available for  
10 cross-examination or questions from the Hearing Officer.

11           HEARING OFFICER HOGLE: Thank you.

12           Ms. Clark, any questions?

13           MS. CLARK: I have no questions. Thanks.

14  
15                                   CROSS-EXAMINATION

16 BY HEARING OFFICER HOGLE:

17           **Q. Mr. Einfeldt, I just want to make sure that I'm**  
18 **clear. Is this, then, the last tax surcredit filing from**  
19 **DEU that the Commission can expect?**

20           A. That is my understanding, that it is -- this is  
21 anticipated to be the last one.

22           If Congress changes, who knows in the future?  
23 But as far as with regard to the tax law change in 2017,  
24 I believe this is the last one to be anticipated.  
25 There's anticipation that there will be a small balance



1 at the end because we're working with estimates still  
2 going forward. But the balance should be fairly small,  
3 and we'll then go through the infrastructure tracker.

4 **Q. And that balance can be either a debit or a**  
5 **credit, correct?**

6 A. That is correct.

7 **Q. Okay. I don't have any additional questions.**  
8 **Thank you, Mr. Einfeldt, for your time today.**

9 HEARING OFFICER HOGLE: Okay, Ms. Clark, I  
10 believe we're on to your third docket. Are you prepared  
11 to call your witness?

12 MS. CLARK: I am. Thank you.

13 In Docket No. 21-057-11, the Company calls  
14 Jessica Ipson.

15 HEARING OFFICER HOGLE: Good afternoon,  
16 Ms. Ipson. Do you swear to tell the truth?

17 THE WITNESS: Yes.

18 HEARING OFFICER HOGLE: Okay.

19

20 JESSICA IPSON,  
21 was called as a witness, and having been first duly  
22 sworn to tell the truth, the whole truth, and nothing  
23 but the truth, testified as follows:

24 //

25 //

DIRECT EXAMINATION

BY MS. CLARK:

**Q. Ms. Ipson, please state your full name and business address for the record.**

A. Jessica L. Ipson. And the address is 333 South State Street, Salt Lake City, Utah.

**Q. And what position do you hold with the Company?**

A. I'm a regulatory specialist.

**Q. Ms. Ipson, the Company filed an application with accompanying Exhibits 1.1 through 1.9.**

**Were those documents prepared by you or under your direction?**

A. Yes.

**Q. Do you have any corrections to any of those documents?**

A. I do have one.

**Q. Please describe it.**

A. On DEU Exhibit 1.5, page 1, line 2, column F, the total should be \$55,598,586. The Division found a formula that should have been updated.

This change in number does not affect any rate calculation or any other number mentioned in the application.

**Q. And with that correction, Ms. Ipson, would you adopt the contents of the document I've identified as**

1 **your testimony today?**

2 A. Yes.

3 MS. CLARK: The Company moves for the admission  
4 of the application and Exhibits 1.1 through 1.9 with the  
5 described correction.

6 HEARING OFFICER HOGLE: Mr. Jetter, any  
7 objection?

8 MR. JETTER: No objections. Thank you.

9 HEARING OFFICER HOGLE: Okay. They're admitted.

10 MS. CLARK: Thank you.

11 **Q. (BY MS. CLARK:) Ms. Ipson, can you please**  
12 **summarize the relief the Company seeks in this docket.**

13 A. Yes.

14 In Pass-Through Docket No. 21-057-11, Dominion  
15 Energy Utah respectfully asks the Utah Public Service  
16 Commission for approval of \$507,059,809 in Utah gas cost  
17 coverage. This represents an overall increase of  
18 \$43,023,000.

19 The components of this increase are, first, an  
20 increase of \$37,358,000 in commodity costs; and second,  
21 an increase of \$5,666,000 in supplier non-gas costs.

22 The increases being proposed are largely caused  
23 by the Texas extreme weather event that occurred in  
24 February. This request includes an amortization of the  
25 commodity portion of the actual March 2021 undercollected

1 191 balance of \$55,598,586 by a 49.074 cent per dekatherm  
2 debit surcharge.

3 The RIN proceeds of \$66,845 were generated  
4 through the Company's CNG stations, decreasing the NGV  
5 class commodity by a credit of 33.706 cents per  
6 dekatherm.

7 The Company is also requesting an amortization  
8 of the undercollected SNG costs of \$5,372,883, which  
9 leads to the debit amortization charges shown in Exhibit  
10 1.5, page 6.

11 In addition, the Tax Reform Surcredit 4 will  
12 conclude on May 31st, 2021, and it will be removed from  
13 all rate schedules.

14 The cost of purchased gas was developed using  
15 forecasted gas prices from both PIRA Energy Group and  
16 Cambridge Energy Research Associates. If this  
17 application is approved, a typical GS customer using 80  
18 dekatherms per year would see an increase of \$30.08, or a  
19 total annual increase of about 4.5 percent.

20 These rates are just, reasonable, and in the  
21 public interest; therefore, we request the rates proposed  
22 in commodity and SNG be allowed to go into effect on  
23 June 1st, 2021.

24 **Q. Does that conclude your summary?**

25 **A. Yes.**

1 MS. CLARK: The Company has no more questions  
2 for Ms. Ipson. She's available for cross-examination and  
3 Commission questions.

4 HEARING OFFICER HOGLE: Okay. Thank you.

5 Mr. Jetter, any questions?

6 MR. JETTER: I have no questions. Thank you.

7 HEARING OFFICER HOGLE: Okay. Thank you.

8  
9 CROSS-EXAMINATION

10 BY HEARING OFFICER HOGLE:

11 Q. Ms. Ipson, I just have a couple, and I just want  
12 to make sure that I've got this correctly.

13 Do you have the application in front of you in  
14 this docket?

15 A. Yeah.

16 Q. Okay. So I just want to make sure --

17 A. Yes.

18 Q. Okay. Do you see that first reference to  
19 43 million? So, it says 43,023,360, and I think I heard  
20 you testify -- and also if you look down further in that  
21 first paragraph the number changes to 43,023,000.

22 Can you tell me which number is correct? Do you  
23 see that \$43 million --

24 A. Yes, I do see that. So, it looks like that  
25 first number is the correct number. And then that second

1 number listed of 43,023,000 is rounded.

2 Q. Okay. Okay. And so tell me, does that affect  
3 any of the numbers that are in the filing that --

4 A. No.

5 Q. -- do not include your correction?

6 A. No, it won't affect that.

7 So what -- the number that is not rounded would  
8 be the number that would be in the model. And for  
9 whatever reason, that second number listed, I did round  
10 that.

11 Q. Okay. Okay. Perfect.

12 And then just, once again, can you reference the  
13 corrected Exhibit 1.5. Did you say page 5, line 2?

14 A. So 1.5, page 1.

15 Q. Page 1.

16 A. Line 2, column F.

17 Q. And then did you say -- can you repeat that  
18 corrected number? I have it here, but I just want to  
19 make sure it's ....

20 A. Okay. It should be \$55,598,586.

21 Q. Okay. Perfect. I've got that.

22 I want to make sure that's the only thing I have  
23 for you. Those are all my questions. Thank you,  
24 Ms. Ipson.

25 A. Thank you.

1 HEARING OFFICER HOGLE: Okay.

2 MS. CLARK: Nothing further from the Company.

3 HEARING OFFICER HOGLE: Thank you, Ms. Clark.

4 Mr. Jetter, are you ready to call your final  
5 witness?

6 MR. JETTER: I am, thank you.

7 The Division would like to call and have sworn  
8 in Eric Orton.

9 HEARING OFFICER HOGLE: Mr. Orton, do you swear  
10 to tell the truth?

11 THE WITNESS: Yes, I do.

12 HEARING OFFICER HOGLE: Okay. Thank you.

13

14 ERIC ORTON,  
15 was called as a witness, and having been first duly  
16 sworn to tell the truth, the whole truth, and nothing  
17 but the truth, testified as follows:

18

19 DIRECT EXAMINATION

20 BY MR. JETTER:

21 Q. Good afternoon, Mr. Orton. Would you please  
22 state your name and occupation for the record.

23 A. My name is Eric Orton, that's O-R-T-O-N. I'm a  
24 utility technical consultant for the Division of Public  
25 Utilities.

1 Q. Thank you.

2 And in the course of your employment with the  
3 Division, have you had an opportunity to review the  
4 application filed by Dominion Energy Utah in this docket  
5 along with the various data request responses relevant to  
6 the docket you're testifying in today?

7 A. Yes, I have.

8 Q. And did you create and cause to be filed with  
9 the Commission an Action Request Response in this docket  
10 dated May 17th, 2021?

11 A. To be accurate, I was on a team that created  
12 that document.

13 Q. Okay. Thank you.

14 Are you familiar with the information contained  
15 in that document?

16 A. I am.

17 Q. And is the information contained in that  
18 document an accurate representation of the Division's  
19 position in this docket?

20 A. It is.

21 Q. Thank you.

22 Were you participating in this hearing a few  
23 minutes ago when the Hearing Officer asked a witness from  
24 Dominion Energy about a rounding or discrepancy in the  
25 application filed in this docket?



1 A. I was here, yes.

2 Q. And I know it's been a very brief amount of  
3 time.

4 There was a \$360 difference between those two  
5 numbers. Do you know if that would make any changes to  
6 the Division's calculations or recommendation?

7 A. It wouldn't.

8 Q. Okay. Have you prepared a brief summary of the  
9 Division's position in this docket?

10 A. I have a brief summary, yes.

11 Q. Please go ahead.

12 A. Thank you.

13 The 191 pass-through filing asks for Commission  
14 approval to increase the commodity rate components by  
15 \$37.43 million and increase the supplier non-gas cost  
16 rate component by about \$5.7 million, for a total  
17 increase of just over 43 million.

18 Based on current rates, if the Commission  
19 approves the proposed change, the typical GS residential  
20 customer using 80 dekatherms per year will see an  
21 increase of \$30.08 in their annual bill, which represents  
22 an increase of 4.5 percent independent of any other  
23 change.

24 Regarding gas commodity costs, this filing is  
25 based on projected Utah gas costs of \$507 million --

1 \$507,059,809 for the forecast test year ending May 31,  
2 2021. The projected increase is due to an increase in  
3 the amortization rate on the undercollected balance of  
4 the 191 account. The balance is undercollected as a  
5 result of purchased gas at an extraordinarily high market  
6 price caused by the severe weather events that occurred  
7 through parts of the country between February 13th and  
8 February 17th, 2021.

9 As part of the March 31, 2021 -- as of March 31,  
10 2021, the commodity portion of the 191 account is  
11 55.598 million undercollected, and the proposed  
12 amortization will help collect the balance over the  
13 summer months even though gas usage is low during that  
14 period.

15 Based on our preliminary review, it appears that  
16 the Company took the appropriate actions to minimize the  
17 impact of the high market prices and the associated  
18 impact to customers. The Division will continue to  
19 review these events and, if needed, could recommend  
20 adjustment during the more detailed 191 audit process.

21 Regarding supplier non-gas costs, as is the  
22 standard practice, the amortization of the over- or  
23 undercollection of the supplier non-gas cost is  
24 established annually in the spring pass-through filing.  
25 The Company is projecting total supplier non-gas costs

1 for the test period of \$86.349 million for the forecasted  
2 test year plus a 5.373 million amortization of the  
3 undercollected amount from the previous period, for a  
4 total of 91.722 million. This undercollection from the  
5 previous year is due to actual sales volumes that were  
6 lower than expected.

7 Effect on a typical GS customer: If the  
8 proposed rates for this filing is approved independently,  
9 a typical GS residential customer will see an increase of  
10 \$30.08 in their annual bill, or an increase of  
11 4.5 percent.

12 To conclude, the Division recommends the  
13 Commission approve the 191 pass-through application on an  
14 interim basis with an effective date of June 1, 2021.

15 At this point, the Division has determined that  
16 the proposed rates are just, reasonable, and in the  
17 public interest.

18 The Company also filed Docket No. 21-057-09,  
19 daily transportation imbalance charge, and Docket  
20 No. 21-057-10, excess deferred income taxes  
21 simultaneously.

22 If all three dockets are approved, the combined  
23 change will increase a typical GS customer's annual bill  
24 by \$33.38, or 4.99 percent.

25 The imbalance charge docket should be approved

1 on an interim basis, while the final approval of this  
2 docket and the deferred income tax docket -- until -- I'm  
3 sorry -- until the final approval of this docket.

4 And the deferred income tax docket does not need  
5 an interim approval.

6 That's my summary. Thank you.

7 Q. Thank you, Mr. Orton.

8 MR. JETTER: I have no further questions, and  
9 Mr. Orton is available for questions from the Commission  
10 Hearing Officer and cross-examination.

11 HEARING OFFICER HOGLE: Thank you.

12 Ms. Clark, any questions?

13 MS. CLARK: I have no questions. Thanks.

14 HEARING OFFICER HOGLE: Thank you.

15  
16 CROSS-EXAMINATION

17 BY HEARING OFFICER HOGLE:

18 Q. Mr. Orton, I just have one. And I don't recall,  
19 but I think you might have been the witness in last  
20 year's filing. And if you're not, I apologize.

21 But in our order last year, in Docket 20-057-14,  
22 I believe, we directed DEU to evaluate other options to  
23 add more transparency to how they were accounting for NGV  
24 RIN credits. I'm not sure if you recall that, but that  
25 was one of our goals and one of our directions that we

1 gave DEU at the time.

2 In your review of the application and how they  
3 accounted for those in this application, did they  
4 accomplish that goal? Did they -- is the accounting  
5 method they chose more transparent than it was last year?

6 A. Yes, it is more transparent. Is it as  
7 transparent as we would hope? We're not certain yet.  
8 But it is more transparent, and we're comfortable with  
9 the level of transparency in their filing.

10 Q. Okay. Well, thank you very much. I appreciate  
11 your comment there.

12 So I am -- I would also ask you, then, as part  
13 of -- as the Division to -- given your testimony, then, I  
14 would like you -- we would like you to address the  
15 transparency issue, then, in your final recommendation  
16 for final rates in this docket. I just want to make sure  
17 that we get the information as transparently as possible.  
18 And if you think there's a more transparent way, we  
19 welcome your comments to that issue.

20 A. Thank you. We'll be glad to include that.

21 Q. Okay. I appreciate that.

22 I don't believe I have any other questions.

23 HEARING OFFICER HOGLE: Does anybody else have  
24 any questions or comments?

25 MS. CLARK: No. Thank you.

1 MR. JETTER: Nothing further from the Division.  
2 Thank you.

3 HEARING OFFICER HOGLE: Okay. Well, thank you,  
4 everybody, for your time. And we recognize that we have  
5 to issue an order very soon, and that will happen by  
6 June 1st.

7 So with that, we're adjourned. Thanks a lot.

8 (The matter concluded at 1:41 p.m.)

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

CERTIFICATE

1  
2  
3 State of Utah                    )  
  ss.  
4 County of Salt Lake        )

5                    I, Michelle Mallonee, a Registered  
6 Professional Reporter in and for the State of Utah, do  
hereby certify:

7                    That the proceedings of said matter was  
8 reported by me in stenotype and thereafter transcribed  
into typewritten form;

9                    That the same constitutes a true and correct  
10 transcription of said proceedings so taken and  
transcribed;

11                   I further certify that I am not of kin or  
12 otherwise associated with any of the parties of said  
cause of action, and that I am not interested in the  
13 event thereof.

14                   WITNESS MY HAND at Salt Lake City, Utah,  
this 4th day of June, 2021.

15  
16 

17 \_\_\_\_\_  
18 Michelle Mallonee, RPR, CCR  
19 Utah CCR #267114-7801  
20 Expires May 31, 2022  
21  
22  
23  
24  
25

|                                  |                                 |                                 |
|----------------------------------|---------------------------------|---------------------------------|
| <hr/>                            | <b>1.5</b> 8:14 25:18 27:10     | 21:15 34:20                     |
| <hr/> <b>\$</b> <hr/>            | 29:13,14                        | <b>21-057-11</b> 4:13 5:5 24:13 |
| <b>\$30.08</b> 27:18 32:21 34:10 | <b>1.6</b> 16:23 17:6           | 26:14                           |
| <b>\$33.38</b> 34:24             | <b>1.9</b> 25:10 26:4           | <b>25th</b> 4:4                 |
| <b>\$360</b> 32:4                | <b>10</b> 6:2 18:2              | <hr/>                           |
| <b>\$37,358,000</b> 26:20        | <b>11</b> 6:3                   | <b>3</b>                        |
| <b>\$37.43</b> 32:15             | <b>12</b> 12:24 17:18           | <hr/>                           |
| <b>\$43</b> 28:23                | <b>13th</b> 33:7                | <b>3</b> 17:18,20,24,25 18:3    |
| <b>\$43,023,000</b> 26:18        | <b>14-057-31</b> 12:18          | 21:20,21 22:7,24 23:2           |
| <b>\$5,372,883</b> 27:8          | <b>160</b> 10:9                 | <b>300</b> 10:9                 |
| <b>\$5,666,000</b> 26:21         | <b>17th</b> 10:16 11:16 20:16   | <b>31</b> 12:25 22:12 33:1,9    |
| <b>\$5.7</b> 32:16               | 21:2 31:10 33:8                 | <b>31st</b> 17:19 22:4,9 23:4   |
| <b>\$507</b> 32:25               | <b>191</b> 13:4 14:11,14 27:1   | 27:12                           |
| <b>\$507,059,809</b> 26:16 33:1  | 32:13 33:4,10,20 34:13          | <b>33.706</b> 27:5              |
| <b>\$55,598,586</b> 25:19 27:1   | <b>1:00</b> 4:4                 | <b>333</b> 7:6 16:17 25:5       |
| 29:20                            | <b>1st</b> 8:21 13:14 17:18,22  | <hr/>                           |
| <b>\$66,845</b> 27:3             | 18:6 27:23                      | <b>4</b>                        |
| <b>\$86.349</b> 34:1             | <hr/>                           | <hr/>                           |
| <hr/>                            | <b>2</b>                        | <hr/>                           |
| <hr/> <b>-</b> <hr/>             | <hr/>                           | <hr/>                           |
| <b>-o0o-</b> 4:2                 | <b>2</b> 25:18 29:13,16         | <b>4</b> 27:11                  |
| <hr/>                            | <b>20-057-06</b> 21:25          | <b>4.5</b> 27:19 32:22 34:11    |
| <b>0</b>                         | <b>2017</b> 21:17 23:23         | <b>4.99</b> 34:24               |
| <hr/>                            | <b>2019</b> 4:11 17:22 22:1     | <b>43</b> 28:19 32:17           |
| <b>09</b> 6:1                    | <b>2020</b> 4:12 17:22 22:2     | <b>43,023,000</b> 28:21 29:1    |
| <hr/>                            | <b>2021</b> 4:4 8:21 10:17      | <b>43,023,360</b> 28:19         |
| <b>1</b>                         | 11:16 12:25 13:14 17:19         | <b>49.074</b> 27:1              |
| <hr/>                            | 18:6 20:16 21:3 22:4,9          | <hr/>                           |
| <b>1</b> 22:1,2,8 23:4 25:18     | 23:4 26:25 27:12,23             | <b>5</b>                        |
| 29:14,15 34:14                   | 31:10 33:2,8,9,10 34:14         | <b>5</b> 8:11,17 13:7 29:13     |
| <b>1,097,748</b> 22:5            | <b>2022</b> 17:19 18:23 22:9,12 | <b>5.373</b> 34:2               |
| <b>1.1</b> 7:11,19 16:22 17:6    | 23:4                            | <b>500</b> 22:25                |
| 25:10 26:4                       | <b>21-057-09</b> 4:6,24 6:15    | <b>55.598</b> 33:11             |
| <b>1.3</b> 7:11,19               | 12:12 34:18                     | <hr/>                           |
|                                  | <b>21-057-10</b> 4:9 5:2 16:2   | <b>6</b>                        |
|                                  |                                 | <hr/>                           |
|                                  |                                 | <b>6</b> 27:10                  |



|                                 |                                 |                                |
|---------------------------------|---------------------------------|--------------------------------|
| <hr/> <b>7</b> <hr/>            | <b>adjust</b> 17:19             | 7:11,19 10:12 15:2 16:22       |
| <b>7.575</b> 12:22              | <b>adjusted</b> 12:19 21:21     | 17:6 20:22 22:17,20            |
| <b>7.58</b> 8:13                | <b>adjusting</b> 22:7           | 25:9,23 26:4 27:17 28:13       |
| <b>7.69</b> 12:22               | <b>adjustment</b> 4:7,14 8:4    | 31:4,25 34:13                  |
| <b>70</b> 22:11                 | 18:3,23 19:3 21:24 22:9         | <b>applications</b> 4:6        |
| <b>70-cent</b> 18:1             | 33:20                           | <b>applied</b> 8:15 23:5       |
| <hr/> <b>8</b> <hr/>            | <b>admission</b> 7:18 17:5      | <b>applies</b> 13:1,6          |
| <b>80</b> 27:17 32:20           | 26:3                            | <b>appropriately</b> 8:5       |
| <hr/> <b>9</b> <hr/>            | <b>admitted</b> 7:22 12:4 17:11 | <b>approval</b> 8:20 20:22     |
| <b>91.722</b> 34:4              | 21:8 26:9                       | 26:16 32:14                    |
| <hr/> <b>A</b> <hr/>            | <b>adopt</b> 11:5 25:25         | <b>approve</b> 14:12 22:23     |
| <b>accompanying</b> 16:22       | <b>affect</b> 25:21 29:2,6      | 34:13                          |
| 25:10                           | <b>afternoon</b> 4:3 19:14      | <b>approved</b> 12:18 13:13    |
| <b>account</b> 4:10 13:4 14:11, | 24:15 30:21                     | 18:5 23:1 27:17 34:8,22,       |
| 14 21:22 22:13 23:6             | <b>ahead</b> 5:11 12:11 21:13   | 25                             |
| 33:4,10                         | 32:11                           | <b>approves</b> 32:19          |
| <b>accounted</b> 22:12          | <b>allowed</b> 27:22            | <b>asks</b> 26:15 32:13        |
| <b>accurate</b> 13:9 31:11,18   | <b>amortization</b> 4:11 26:24  | <b>Associates</b> 27:16        |
| <b>accurately</b> 11:19         | 27:7,9 33:3,12,22 34:2          | <b>Attorney</b> 5:22           |
| <b>Act</b> 21:18                | <b>amortize</b> 17:20           | <b>audit</b> 33:20             |
| <b>action</b> 10:16 11:15,19,24 | <b>amortized</b> 17:23          | <b>avoid</b> 13:9              |
| 14:6 20:15 21:2 31:9            | <b>amount</b> 13:3 17:23 22:14  | <hr/> <b>B</b> <hr/>           |
| <b>actions</b> 33:16            | 32:2 34:3                       | <b>B-H-A-V-A-N-A</b> 6:7       |
| <b>actual</b> 12:23 17:21 26:25 | <b>Analyst</b> 7:9              | <b>back</b> 11:6               |
| 34:5                            | <b>annual</b> 18:1 22:10 27:19  | <b>balance</b> 18:21 22:11     |
| <b>addition</b> 27:11           | 32:21 34:10,23                  | 23:5,25 24:2,4 27:1 33:3,      |
| <b>additional</b> 24:7          | <b>annually</b> 33:24           | 4,12                           |
| <b>address</b> 7:4,6 10:9 16:16 | <b>anticipated</b> 23:21,24     | <b>based</b> 12:17,23 14:23    |
| 25:4,5                          | <b>anticipation</b> 23:25       | 32:18,25 33:15                 |
|                                 | <b>apologize</b> 15:4,7,13      | <b>basis</b> 14:13 34:14       |
|                                 | <b>appearances</b> 4:19         | <b>beginning</b> 4:6 6:1 17:18 |
|                                 | <b>appears</b> 33:15            | <b>believes</b> 13:11 14:12    |
|                                 | <b>applicant</b> 4:20           | 22:17,20                       |
|                                 | <b>application</b> 4:6,9,14     |                                |

**bill** 18:1 32:21 34:10,23  
**borne** 8:9  
**business** 7:4,6 10:8  
16:16 25:4

---

**C**

---

**calculate** 22:16  
**calculated** 12:23 22:12  
**calculation** 12:17 19:2  
21:23 25:22  
**calculations** 14:23 22:16  
32:6  
**call** 6:13 9:13,16 11:3  
19:10,12 24:11 30:4,7  
**called** 6:23 9:24 16:9  
19:20 24:21 30:15  
**calls** 6:16 16:2 24:13  
**Cambridge** 27:16  
**case** 12:20 22:19  
**caused** 11:14 26:22 33:6  
**cent** 27:1  
**cents** 8:13 12:22 22:11  
27:5  
**change** 12:21 21:16  
23:23 25:21 32:19,23  
34:23  
**charge** 4:8,25 8:4,8,15,  
18 12:13 13:9 34:19,25  
**charges** 4:15 27:9  
**City** 7:7 10:9 16:18 25:6  
**clarify** 14:9  
**clarifying** 15:17  
**Clark** 4:21 5:7,11 6:13,15  
7:2,18,24,25 8:23 9:8,10

12:1,3 13:20,22 15:24  
16:1,14 17:5,12,13 18:8  
21:4,6 23:12,13 24:9,12  
25:2 26:3,10,11 28:1  
30:2,3  
**class** 27:5  
**clear** 14:3 15:5 23:18  
**CNG** 27:4  
**collect** 8:5 33:12  
**collected** 13:3  
**column** 25:18 29:16  
**combined** 34:22  
**Commission** 8:24 10:16  
11:15 13:19 17:14 18:9  
20:15 22:23 23:19 26:16  
28:3 31:9 32:13,18 34:13  
**Commission's** 4:17  
22:18  
**commodity** 26:20,25  
27:5,22 32:14,24 33:10  
**commonly** 21:17  
**Company** 6:16 7:8,10,11,  
18 8:1,3,9,20 9:8 16:2,  
19,21 17:5,14,17 18:5  
23:1 24:13 25:7,9 26:3,  
12 27:7 28:1 30:2 33:16,  
25 34:18  
**Company's** 4:24 5:2,4  
8:6 12:15 27:4  
**completed** 14:14  
**compliance** 22:18  
**component** 32:16  
**components** 26:19 32:14  
**conclude** 27:12,24 34:12  
**concludes** 13:15 18:7  
23:7

**confidential** 14:22,24  
15:9,11,12  
**Congress** 21:16 23:22  
**connected** 11:8  
**consultant** 20:6 30:24  
**contained** 11:18 31:14,  
17  
**contents** 25:25  
**continue** 33:18  
**continues** 8:18  
**correct** 24:5,6 28:22,25  
**corrected** 29:13,18  
**correction** 25:24 26:5  
29:5  
**corrections** 7:15 17:2  
20:18 25:14  
**correctly** 14:4 28:12  
**cost** 22:10 26:16 27:14  
32:15 33:23  
**costs** 8:5,8 26:20,21 27:8  
32:24,25 33:21,25  
**counsel** 4:22  
**country** 33:7  
**couple** 28:11  
**COURT** 5:9,17  
**coverage** 26:17  
**create** 10:15 20:14 31:8  
**created** 11:14 12:7 31:11  
**credit** 14:11 19:1 24:5  
27:5  
**credited** 13:3  
**cross** 9:1  
**cross-examination** 8:24  
13:18 14:1 18:9,16

|  |   |   |
|--|---|---|
| 23:10,15 28:2,9  | 21:19 22:15 23:19 25:18   | <b>down</b> 28:20   |
| <b>crossing</b> 15:4                                     | <b>DEU's</b> 15:1 22:17,24  | <b>DPU</b> 14:19 18:21  |
| <b>current</b> 22:3 32:18                                | <b>developed</b> 27:14  | <b>due</b> 33:2 34:5  |
| <b>customer</b> 13:6 22:11<br>27:17 32:20 34:7,9         | <b>differ</b> 8:16  | <b>duly</b> 6:23 9:24 16:9 19:20<br>24:21 30:15                                   |
| <b>customer's</b> 18:1 34:23                             | <b>difference</b> 17:20 32:4  |   |
| <b>customers</b> 8:10 12:14,24<br>13:1,4,5,8 17:23 33:18 | <b>DIRECT</b> 7:1 10:3 16:13<br>20:1 25:1 30:19   | <hr/> <b>E</b> <hr/>  |
| <b>Cuts</b> 21:17  | <b>direction</b> 7:13 16:25<br>25:12  | <b>East</b> 10:9  |
| <hr/> <b>D</b> <hr/>                                     | <b>discrepancy</b> 31:24  | <b>EDIT</b> 17:21 21:14,20,22,<br>25 22:5,11                                      |
| <b>daily</b> 4:7 13:7,9 34:19                            | <b>distribution</b> 8:7 12:16   | <b>edits</b> 20:18  |
| <b>Damir</b> 4:23 5:8,11 6:16,<br>22 7:5                 | <b>divided</b> 8:10   | <b>effect</b> 27:22 34:7  |
| <b>data</b> 14:21 20:11 31:5                             | <b>Division</b> 5:20,23,25 9:15<br>10:8,11 13:11 14:12,16<br>15:8 18:12 19:12 20:6,10<br>21:1 22:15,17,22 23:2<br>25:19 30:7,24 31:3 33:18<br>34:12,15  | <b>effective</b> 8:21 13:13 18:5<br>34:14   |
| <b>date</b> 4:5 13:13 18:5 34:14                         | <b>Division's</b> 11:20 12:9<br>14:16 31:18 32:6,9  | <b>Einfeldt</b> 6:2 19:13,15,19<br>20:3,5 21:9 23:8,9,17<br>24:8                  |
| <b>dated</b> 10:16 11:16 20:16<br>21:2 31:10             | <b>docket</b> 4:9,13,24 5:2,4,5<br>6:1,2,3,15 7:10 8:1,3<br>9:10,14 10:13,17 11:5,<br>16,20,24 12:12,18 15:20<br>16:1,21 17:15,17 20:12,<br>16,22 21:11,15,24 24:10,<br>13 26:12,14 28:14 31:4,<br>6,9,19,25 32:9 34:18,19,<br>25 | <b>employed</b> 10:7  |
| <b>debit</b> 19:1 24:4 27:2,9                            | <b>dockets</b> 34:22  | <b>employees</b> 22:15  |
| <b>debit/credit</b> 18:22                                | <b>document</b> 11:23 25:25<br>31:12,15,18  | <b>employment</b> 10:10 20:9<br>31:2  |
| <b>December</b> 21:17                                    | <b>documents</b> 7:16 16:24<br>17:3 25:11,15  | <b>end</b> 24:1   |
| <b>decrease</b> 12:21 14:18                              | <b>Dominion</b> 4:5,7,10,14,22<br>10:12 14:21 21:19 22:7,<br>23 26:14 31:4,24   | <b>ending</b> 6:2,3 12:24 33:1  |
| <b>decreasing</b> 27:4                                   |   | <b>Energy</b> 4:5,7,10,14,22<br>10:12 14:21 21:19 22:23<br>26:15 27:15,16 31:4,24 |
| <b>deferred</b> 4:10 17:21<br>21:14 34:20                |   | <b>ensure</b> 22:13   |
| <b>dekatherm</b> 12:22 27:1,6                            |   | <b>enter</b> 11:23 21:1   |
| <b>dekatherms</b> 8:6,9,11<br>27:18 32:20                |   | <b>Eric</b> 6:3 30:8,14,23  |
| <b>describe</b> 25:17                                    |   | <b>error</b> 15:14  |
| <b>designated</b> 4:17                                   |   | <b>established</b> 12:13 21:19<br>33:24   |
| <b>detailed</b> 33:20                                    |   | <b>estimate</b> 21:23   |
| <b>determined</b> 34:15                                  |   |   |
| <b>DEU</b> 14:18 18:20 19:1                              |   |   |

**estimates** 22:1 24:1

**event** 26:23

**events** 33:6,19

**EXAMINATION** 7:1 10:3  
16:13 20:1 25:1 30:19

**excess** 4:10 17:21 21:14  
34:20

**excuse** 11:25 12:8

**Exhibit** 25:18 27:9 29:13

**Exhibits** 7:11,19 16:22  
17:6 25:10 26:4

**expect** 23:19

**expected** 34:6

**expire** 22:3

**extend** 17:17

**extending** 22:24

**extension** 17:25 18:3

**extraordinarily** 33:5

**extreme** 26:23

---

**F**

---

**fairly** 24:2

**fall** 18:23

**familiar** 18:24 31:14

**February** 26:24 33:7,8

**federal** 21:16

**filed** 7:10 10:12,15 11:15  
16:21 20:15 25:9 31:4,8,  
25 34:18

**filing** 12:19 14:16 18:20  
19:3 20:11 23:18 29:3  
32:13,24 33:24 34:8

**final** 14:6 30:4

**finally** 4:13

**fine** 15:6,16

**flows** 14:11

**forecast** 33:1

**forecasted** 27:15 34:1

**formula** 25:20

**forward** 24:2

**found** 25:19

**front** 28:13

**full** 7:3 25:3

**future** 23:22

---

**G**

---

**gas** 4:15 12:15 13:9  
22:25 26:16 27:14,15  
32:24,25 33:5,13

**general** 12:20 22:10,19

**General's** 5:22

**generated** 27:3

**give** 11:1

**good** 4:3 5:21 10:5,22  
19:14 24:15 30:21

**great** 19:5

**Group** 27:15

**GS** 13:3 27:17 32:19  
34:7,9,23

**guess** 4:18

---

**H**

---

**heard** 14:7 28:19

**hearing** 4:3 5:6,10,15,18  
6:4,9,17,20 7:20,22 8:25  
9:4,9,12,17,21 10:19,21

11:2,6,9,25 12:1,4 13:19,  
20,23 14:2,25 15:16,23  
16:3,6 17:7,10 18:10,14,  
17 19:9,14,17 21:1,4,7  
23:10,11,16 24:9,15,18  
26:6,9 28:4,7,10 30:1,3,  
9,12 31:22,23

**high** 33:5,17

**Hogle** 4:3,16 5:6,10,15,  
18 6:4,9,17,20 7:20,22  
8:25 9:4,9,12,17,21  
10:19,21 11:2,6,9 12:1,4  
13:20,23 14:2,25 15:16,  
23 16:3,6 17:7,10 18:10,  
14,17 19:9,14,17 21:4,7  
23:11,16 24:9,15,18  
26:6,9 28:4,7,10 30:1,3,  
9,12

**hold** 7:8 16:19 25:7

**holding** 10:20

**hoping** 10:23

---

**I**

---

**identified** 11:23 25:25

**identify** 19:1

**Ill** 7:9

**imbalance** 4:8,25 8:4,8,  
13,15,18 12:13 34:19,25

**imbalanced** 8:6,9,11

**impact** 13:5 33:17,18

**implemented** 23:3

**include** 29:5

**included** 18:22

**includes** 26:24

**income** 4:11 17:21  
21:14,16 34:20

**increase** 18:1 26:17,19,  
20,21 27:18,19 32:14,15,  
17,21,22 33:2 34:9,10,23

**increases** 26:22

**incurred** 17:22 22:1

**independent** 32:22

**independently** 34:8

**information** 14:23 15:8,  
9,11 31:14,17

**infrastructure** 18:22 19:2  
22:13 23:5 24:3

**intended** 8:19

**interest** 8:20 13:12 18:4  
22:21 27:21 34:17

**interim** 8:21 14:8,10,13  
34:14

**Internet** 11:7

**Ipson** 5:3 24:14,16,20  
25:3,5,9,24 26:11 28:2,  
11 29:24

**issue** 21:15

---

**J**

---

**January** 4:11 17:22 22:1

**Jeff** 6:2 19:13

**Jeffrey** 19:19 20:5

**Jennifer** 4:21

**Jessica** 5:3 24:14,20  
25:5

**Jetter** 5:21,22 7:21 9:1,3,  
13,15 10:4,20,25 11:3,  
11,12,22 12:5,6,7 13:17  
17:8,9 18:11,12 19:9,11  
20:2,25 21:9 23:8 26:6,8  
28:5,6 30:4,6,20

**Jobs** 21:18

**Jordan** 5:1 16:2,8,17

**judgment** 21:10

**June** 8:21 13:13 17:18  
18:6 22:8 23:4 27:23  
34:14

**Justin** 5:22

---

**L**

---

**Lake** 7:6 10:9 16:18 25:6

**largely** 26:22

**law** 21:16 23:23

**leads** 27:9

**left** 11:13

**letter** 14:22

**limit** 13:8

**listed** 29:1,9

**log** 11:3

**lost** 10:18 11:7

**love** 5:13

**low** 33:13

**lower** 8:14 34:6

---

**M**

---

**made** 20:11

**make** 15:5,17 20:19  
23:17 28:12,16 29:19,22  
32:5

**manage** 8:9

**Manager** 16:20

**managing** 8:5

**March** 4:12 12:24 17:22  
22:2 26:25 33:9

**market** 33:5,17

**mechanism** 18:23 19:3  
21:20

**mentioned** 25:22

**methodology** 12:18

**methods** 22:16

**Michelle** 5:7,16

**million** 28:19,23 32:15,  
16,17,25 33:11 34:1,2,4

**minimize** 13:8 33:16

**minus** 13:7

**minute** 11:1

**minutes** 31:23

**miscommunication**  
15:7,14

**model** 29:8

**months** 12:24 17:18  
33:13

**morning** 5:21 10:5

**move** 11:22 15:24 20:25

**moves** 7:18 17:5 26:3

---

**N**

---

**natural** 4:15 12:15 22:25

**NEC** 8:9

**needed** 33:19

**Nelson-clark** 4:22

**NGV** 27:4

**nomination** 8:17

**nominations** 13:6,10

**non-gas** 12:14 26:21  
32:15 33:21,23,25

**noticed** 14:15,18

**number** 6:2,3 25:21,22  
28:21,22,25 29:1,7,8,9,  
18

**numbers** 14:20 29:3 32:5

---

**O**

---

**O-R-T-O-N** 30:23

**objection** 7:20,21 12:2,3  
17:8 21:6 26:7

**objections** 17:9 21:5  
26:8

**occupation** 10:6 20:4  
30:22

**occurred** 26:23 33:6

**Office** 5:22

**officer** 4:3,17 5:6,10,15,  
18 6:4,9,17,20 7:20,22  
8:25 9:4,9,12,17,21  
10:19,21 11:2,6,9 12:1,4  
13:19,20,23 14:2,25  
15:16,23 16:3,6 17:7,10  
18:10,14,17 19:9,14,17  
21:4,7 23:10,11,16 24:9,  
15,18 26:6,9 28:4,7,10  
30:1,3,9,12 31:23

**opinion** 20:21

**opportunity** 10:11 20:10  
31:3

**order** 14:13 17:20 22:19

**originates** 21:15

**Orton** 6:3 30:8,9,14,21,  
23

**over-** 33:22

**overpayment** 22:4,6,8

---

**P**

---

**paragraph** 28:21

**part** 33:9

**participating** 31:22

**parts** 33:7

**party** 6:12

**pass-through** 4:13 5:5  
12:19 26:14 32:13 33:24  
34:13

**passed** 21:16

**past** 21:22

**pause** 10:22

**percent** 8:11,14,17 13:7  
18:2 27:19 32:22 34:11,  
24

**percentage** 14:17

**Perfect** 5:18 29:11,21

**period** 22:1 33:14 34:1,3

**phone** 11:4

**pick** 11:12

**PIRA** 27:15

**point** 34:15

**portion** 26:25 33:10

**position** 7:8 11:20 12:9  
16:19 21:10 25:7 31:19  
32:9

**possibly** 13:9

**practice** 33:22

**preliminary** 33:15

**prepared** 7:12 12:8 16:24  
20:14 21:10 24:10 25:11  
32:8

**present** 5:25

**presiding** 4:17

**pretty** 10:24

**previous** 8:14 34:3,5

**price** 33:6

**prices** 27:15 33:17

**problem** 11:11

**proceed** 5:20

**proceeds** 27:3

**process** 33:20

**projected** 32:25 33:2

**projecting** 33:25

**proper** 22:14

**properly** 21:20

**proposed** 8:8 12:21  
13:13 14:6,16 15:1 22:9,  
23 23:1,3 26:22 27:21  
32:19 33:11 34:8,16

**proposes** 18:20

**protected** 21:25

**provide** 15:8 19:2

**provided** 15:12

**public** 4:16 5:23 8:20  
10:8 13:12 18:4 20:6  
21:2 22:21,22 26:15  
27:21 30:24 34:17

**purchased** 27:14 33:5

**purpose** 8:19

---

**Q**

---

**question** 18:19 19:6

**questions** 8:24 9:1,3,5  
13:17,19,21,22 15:20

18:9,11,12 23:9,10,12,13  
24:7 28:1,3,5,6 29:23

---

**R**

---

**rate** 8:13 12:17,20 13:1,  
2,4,13 14:8,10,13,17  
15:1 17:20 18:22 19:2  
22:17,19 25:21 27:13  
32:14,16 33:3

**ratepayers** 21:21 22:5,14

**ratepayers'** 21:25

**rates** 4:15 8:21 14:6 23:3  
27:20,21 32:18 34:8,16

**read** 14:5

**ready** 6:13 9:13 19:10  
30:4

**reason** 14:19,22 29:9

**reasonable** 8:19 18:4  
22:20 27:20 34:16

**recent** 21:24 22:19

**recommend** 33:19

**recommendation** 32:6

**recommendations** 11:18

**recommended** 23:2

**recommends** 13:12 22:7,  
22 34:12

**record** 4:19 6:5 7:4 10:6  
11:24,25 15:18 16:16  
20:4 21:1 25:4 30:22

**recover** 22:6,8

**redacted** 14:16,20,22  
15:1,10

**refer** 14:7

**reference** 28:18 29:12

**referred** 21:17

**reflect** 11:19 20:21

**reflects** 8:8

**Reform** 27:11

**refund** 21:20,25

**regard** 23:23

**Regulation** 16:20

**regulatory** 7:9 25:8

**rejoining** 11:10

**related** 9:10 20:12

**relates** 15:12

**relevant** 31:5

**relief** 8:1 17:14 26:12

**remaining** 18:20,21  
22:11 23:5

**removed** 27:12

**repeat** 29:17

**report** 22:19

**reported** 18:21

**REPORTER** 5:9,17

**representation** 31:18

**representing** 5:23

**represents** 12:21 26:17  
32:21

**request** 10:16 11:15,19,  
24 14:6,8,10 20:15 21:2  
26:24 27:21 31:5,9

**requested** 13:11

**requesting** 27:7

**requests** 8:3,20 18:5  
20:11

**Research** 27:16

**residential** 32:19 34:9

**respectfully** 26:15

**respond** 15:3

**response** 10:16 11:16,  
19,24 14:5 20:15 21:2  
31:9

**responses** 31:5

**result** 22:10 33:5

**resulted** 22:4

**resulting** 8:13

**results** 17:25

**returned** 22:14

**returns** 10:23

**review** 10:11 20:10 31:3  
33:15,19

**revised** 22:17

**RIN** 27:3

**round** 29:9

**rounded** 29:1,7

**rounding** 31:24

**run** 23:4

---

**S**

---

**S-A-B-A-N-O-V-I-C** 5:14

**Sabanovic** 4:23 5:19  
6:16,17,22 7:3,5,25 8:23  
9:2,6 14:7 15:3

**Sabanovic's** 5:8

**sales** 34:5

**Salt** 7:6 10:9 16:17 25:6

**SAVANOVIC** 5:13 15:6

**schedules** 13:2 27:13

**seeks** 8:1 17:15,17 26:12  
**serve** 5:2 8:19  
**service** 4:15,17 8:10,16  
13:2 22:11,22 26:15  
**services** 12:15  
**serving** 4:23 5:4  
**set** 22:3  
**severe** 33:6  
**shown** 27:9  
**simultaneously** 34:21  
**small** 23:25 24:2  
**SNG** 27:8,22  
**sound** 18:24  
**South** 7:6 10:9 16:17  
25:5  
**specialist** 25:8  
**spell** 5:8,11 6:5  
**spelling** 5:16  
**spirit** 22:18  
**spoke** 22:15  
**spring** 33:24  
**standard** 33:22  
**starting** 4:19  
**starts** 6:7  
**state** 7:3,6 10:5,8 16:15,  
17 20:3 25:3,6 30:22  
**statement** 12:8  
**stations** 27:4  
**Stephenson** 5:1 16:2,3,  
8,15,17,21 17:13 18:8,18  
**Street** 7:6 25:6  
**sufficient** 6:10

**summarize** 8:1 17:14  
26:12  
**summarizing** 12:9  
**summary** 13:15 18:7  
21:10 23:7 27:24 32:8,10  
**summer** 33:13  
**supplier** 12:14 26:21  
32:15 33:21,23,25  
**suppose** 10:22  
**surcharge** 27:2  
**surcredit** 17:18,20,24,25  
18:3 21:20,21 22:3,7,24  
23:2,18 27:11  
**swear** 6:18 9:18 16:4  
19:15 24:16 30:9  
**sworn** 6:24 9:16,25  
16:10 19:12,21 24:22  
30:7,16  
**system** 8:7 12:16

---

**T**

---

**taking** 13:1  
**Tariff** 22:25  
**tax** 4:11 17:18,19,21,23,  
25 18:3 21:14,16,17,19,  
21 22:3,7,24 23:18,23  
27:11  
**taxes** 34:20  
**team** 31:11  
**technical** 20:6 30:24  
**test** 33:1 34:1,2  
**testified** 6:25 10:1 16:11  
19:22 24:23 30:17  
**testify** 28:20

**testifying** 20:12 31:6  
**testimony** 26:1  
**Texas** 26:23  
**thing** 29:22  
**thought** 14:5  
**threshold** 8:12  
**time** 4:5,18 11:23 15:21  
19:7 20:25 24:8 32:3  
**today** 5:23 6:1 17:3  
20:12 24:8 26:1 31:6  
**tolerance** 8:11 13:7  
**total** 25:19 27:19 32:16  
33:25 34:4  
**totally** 15:6  
**tracker** 22:13 23:6 24:3  
**transportation** 4:8,25  
8:4,10,14,16,18 12:12,  
14,24 13:2,5,8 34:19  
**transported** 8:6  
**truth** 6:18,24,25 9:19,25  
10:1 16:4,10,11 19:15,  
21,22 24:16,22,23 30:10,  
16,17  
**typical** 18:1 22:10 27:17  
32:19 34:7,9,23

---

**U**

---

**undercollected** 26:25  
27:8 33:3,4,11 34:3  
**undercollection** 33:23  
34:4  
**understanding** 14:4  
23:20  
**up** 11:13



**updated** 25:20

**updates** 23:2

**updating** 22:24

**usage** 33:13

**Utah** 4:5,7,10,14,15,22  
5:22 7:7 10:7,8,12 16:18  
21:19 22:25 25:6 26:15,  
16 31:4 32:25

**Utah's** 22:23

**Utilities** 5:24 10:8 20:7  
21:2 30:25

**utility** 20:5 30:24

---

**V**

---

**V-E-N-J-I-M-U-R-I** 6:8

**Vana** 6:1 9:23 10:7,18

**Venjimuri** 6:1,5,6 9:16,  
18,23 10:7 13:18,21 14:3  
15:19,22

**volumes** 8:16,17 12:23  
34:5

---

**W**

---

**wait** 10:23

**wanted** 15:17

**weather** 26:23 33:6

**witnesses** 5:25

**wondering** 5:7 14:19

**work** 11:5

**working** 24:1

**wrong** 15:2